

**UNITED STATES DISTRICT COURT**  
**DISTRICT OF NEVADA**

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. ) 2:05-CR-304-RCJ-(RJJ)  
 )  
ELIJAH WILLIE AKPAN, )  
 )  
Defendant. )

**FIRST AMENDED FINAL ORDER OF FORFEITURE**

On March 23, 2009, defendant ELIJAH WILLIE AKPAN pled guilty to Count Fifty of a One Hundred Twenty Nine-Count Superseding Criminal Indictment charging him in Count Fifty with Health Care Fraud in violation of Title 18, United States Code, Section 1347. Superseding Criminal Indictment, ECF No. 25; Plea Memorandum, ECF No. 152; Change of Plea Minutes, ECF No. 153.

On June 3, 2009, this Court entered an Order of Forfeiture as to ELIJAH WILLIE AKPAN, issuing an in personam criminal forfeiture money judgment of \$2,500,000 in United States Currency under Fed. R. Crim. P. 32.2(b)(1) and (2); Title 18, United States Code, Section 982(a)(7); and Title 21, United States Code, Section 853(p). Order of Forfeiture, ECF No. 166.

On November 23, 2009, this Court sentenced ELIJAH WILLIE AKPAN. Sentencing Minutes, ECF No. 202. This Court entered the Amended Order of Forfeiture issuing an in personam criminal forfeiture money judgment of \$686,466.59 in United States Currency pursuant to Title 18, United States Code, Section 982(a)(7); and Title 21, United States Code, Section 853(p). Amended Order of Forfeiture, ECF No. 201.

1 On December 1, 2009, this Court entered the Judgment in a Criminal Case on ELIJAH WILLIE  
2 AKPAN with the Amended Order of Forfeiture (ECF No. 201) attached. Judgment in a Criminal Case,  
3 ECF No. 204.

4 A discrepancy was found in the restitution order. On January 14, 2010, this Court entered an  
5 Amended Judgment in a Criminal Case for modification of restitution on ELIJAH WILLIE AKPAN  
6 with the Amended Order of Forfeiture (ECF No. 201) attached. Amended Judgment in a Criminal Case,  
7 ECF No. 207.

8 On May 23, 2013, the United States of America filed a Sealed Ex Parte Motion to Substitute  
9 and to Forfeit Property of Elijah Willie Akpan along with the proposed Substitution and Forfeiture  
10 Order (ECF No. 215).

11 On June 11, 2013, this Court entered the Substitution and Forfeiture Order (ECF No. 218)  
12 authorizing the substitution and forfeiture of the following property pursuant to Title 21, United States  
13 Code, Section 853(p):

- 14 1. 1995 Rolls Royce Silver Spur III, four door, VIN SCAZN02C0SCX55643, currently  
15 unlicensed; and  
16 2. 2005 Green four door HUMMER H2, VIN 5GRGN23U4SH117307, (NV) 738 TEF.

17 A typographical error was found in the Substitution and Forfeiture Order (ECF No. 218) in the  
18 VIN of the 2005 Green four door HUMMER H2. On June 20, 2013, this Court entered the Amended  
19 Substitution and Forfeiture Order (ECF No. 220) correcting the typographical error and authorizing the  
20 substitution and forfeiture of the following property pursuant to Title 21, United States Code, Section  
21 853(p):

- 22 1. 1995 Rolls Royce Silver Spur III, four door, VIN SCAZN02C0SCX55643, currently  
23 unlicensed; and  
24 2. 2005 Green four door HUMMER H2, VIN 5GRGN23U45H117307, (NV) 738 TEF.

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26 ...

1 On June 19, 2013, the following property was seized by the Federal Bureau of Investigation  
2 (“FBI”) and was substituted and forfeited to the United States of America pursuant to Title 21, United  
3 States Code, Section 853(p):

4 1. 1995 Rolls Royce Silver Spur III, four door, VIN SCAZN02C0SCX55643, currently  
5 unlicensed; and

6 2. 2005 Green four door HUMMER H2, VIN 5GRGN23U45H117307, (NV) 738 TEF.

7 Elijah Willie Akpan and Inifiok Akpan were personally served with the Motion to Substitute and to  
8 Forfeit Property of Elijah Willie Akpan, the Substitution and Forfeiture Order, and the Notice at the  
9 time the vehicles were seized by the FBI. Notice of Filing Service of Process, ECF No. 223.

10 This Court finds the United States of America published the notice of the forfeiture in  
11 accordance with the law via the official government internet forfeiture site, [www.forfeiture.gov](http://www.forfeiture.gov),  
12 consecutively from July 10, 2013, through August 8, 2013, notifying all potential third parties of their  
13 right to petition the Court. Notice of Filing Proof of Publication, ECF No. 225.

14 On August 8, 2013, the United States filed its Motion to Unseal the Sealed Ex Parte Motion to  
15 Substitute and to Forfeit Property of Elijah Willie Akpan (ECF No. 224) so the remaining service could  
16 be completed.

17 On October 9, 2013, this Court entered an Order granting the United States Motion to Unseal  
18 the Sealed Ex Parte Motion to Substitute and to Forfeit Property of Elijah Willie Akpan (ECF No. 226).

19 On November 8, 2013, Nevada Attorney General Catherine Cortez Masto, Office of the  
20 Attorney General, 100 North Carson Street, Carson City, Nevada 89701, was served by regular mail  
21 and certified return receipt mail with the United States of America’s Sealed Ex Parte Motion to  
22 Substitute and to Forfeit Property of Elijah Willie Akpan, the Amended Substitution and Forfeiture  
23 Order, and the Notice. Notice of Filing Supplemental Service of Process for Mailing, ECF No. 229, p.  
24 3-35.

25 On November 8, 2013, Laurie Squartsoff, Nevada Department of Health & Human Services,  
26 Division of Health Care Financing & Policy, 1100 E. William Street, Suite 101, Carson City, Nevada

1 89701, was served by regular mail and certified return receipt mail with the United States of America's  
2 Sealed Ex Parte Motion to Substitute and to Forfeit Property of Elijah Willie Akpan, the Amended  
3 Substitution and Forfeiture Order, and the Notice. Notice of Filing Supplemental Service of Process for  
4 Mailing, ECF No. 229, p. 36-68.

5 This Court finds the United States of America published the notice of the forfeiture in  
6 accordance with the law via the official government internet forfeiture site, [www.forfeiture.gov](http://www.forfeiture.gov),  
7 consecutively from November 13, 2013, through December 12, 2013, notifying all potential third  
8 parties of their right to petition the Court. Notice of Filing Proof of Publication, ECF No. 231.

9 On November 25, 2013, the United States Marshals Service personally served Mark N.  
10 Kemberling, Director, Medicaid Fraud Control Unit, Office of the Attorney General, 555 E.  
11 Washington Avenue, Suite 3900, Las Vegas, Nevada 89101 with the United States of America's Sealed  
12 Ex Parte Motion to Substitute and to Forfeit Property of Elijah Willie Akpan, the Amended Substitution  
13 and Forfeiture Order, and the Notice. Notice of Filing Supplemental Service of Process for Personal  
14 Service, ECF No. 230.

15 This Court finds no petition was filed herein by or on behalf of any person or entity and the time  
16 for filing such petitions and claims has expired.

17 This Court finds no petitions are pending with regard to the assets named herein and the time  
18 for presenting such petitions has expired.

19 THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that all right,  
20 title, and interest in the property hereinafter described is condemned, forfeited, and vested in the United  
21 States of America pursuant to Fed. R. Crim. P. 32.2(b)(4)(A) and (B); Fed. R. Crim. P. 32.2(c)(2); Title  
22 18, United States Code, Section 982(a)(7); and Title 21, United States Code, Section 853(n)(7) and (p)  
23 and shall be disposed of according to law:

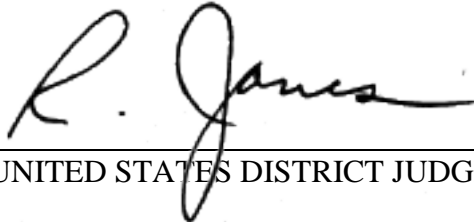
- 24 1. 1995 Rolls Royce Silver Spur III, four door, VIN SCAZN02C0SCX55643, currently  
25 unlicensed; and
- 26 2. 2005 Green four door HUMMER H2, VIN 5GRGN23U45H117307, (NV) 738 TEF

1 which will be applied towards the in personam criminal forfeiture money judgment of \$686,466.59 in  
2 United States Currency.

3 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that any and all forfeited funds,  
4 including but not limited to, currency, currency equivalents, certificates of deposit, as well as any  
5 income derived as a result of the United States of America's management of any property forfeited  
6 herein, and the proceeds from the sale of any forfeited property shall be disposed of according to law.

7 The Clerk is hereby directed to send copies of this Order to all counsel of record and three  
8 certified copies to the United States Attorney's Office.

9 Dated this 15th day of January, 2014.

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UNITED STATES DISTRICT JUDGE  
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